

## Nonresident Withholding Electronic Submission Requirements

**Purpose:** To explain the requirements for providing California nonresident withholding information to the Franchise Tax Board (FTB) using the Secure Web Internet File Transfer (SWIFT) protocol. **Payors using SWIFT** for submission of payee data **should not complete and submit the following paper forms to us:**

- Form 592, *Nonresident Withholding Statement*
- Form 592-F, *Foreign Partner or Member Annual Return*
- Form 592-B, *Nonresident Withholding Tax Statement*

However, payors must continue to provide paper Form 592-B to payees showing their annual California income and withholding amounts. **Note:** The information in this publication also pertains to magnetic media filers.

**Due date:** A file containing Form 592 information must be submitted electronically for each quarterly payment period as outlined in the Form 592 instructions. A file containing Form 592-F information must be submitted electronically to FTB annually. See FTB Pub 1017, *Nonresident Withholding Guidelines*, or Form 592-F for specific due dates related to withholding on allocations to foreign partners. A file must contain only information from either Form 592 or 592-F. If you have withholding for both forms, you must submit two files. **Note:** Do not include amended Forms 592 or 592-F in an electronic file submission. See Forms 592 and 592-F instructions for details on how to submit amended forms.

**Acceptable file formats:** We accept files in the Comma Delimited (.CSV) format. Name the file with the name or business name of the withholding agent (e.g., johnsmithagent.csv). Microsoft Excel users: format the file as text before entering data and save it in the CSV format when complete.

**Record layout:** The submission must include one file containing the withholding agent and payee information from either Form 592 or Form 592-F as detailed below.

1. The first line of the file must contain the field name titles exactly as shown in Table 1 below.
2. The second line must contain the information about the withholding agent. The file should be specific to one withholding agent account. Complete the following fields for the withholding agent information on Line 2 of the file based upon the specifications below:

Form 592: ID Number, ID Type, First Name, MI, Last Name (or Other Name Line 1 and Other Name Line 2), Address Line 1, Address Line 2, City, State, Zip 5, Zip 4, Country, Domestic Quarter, Amount Withheld by Another Entity, and Prior Payments (if there are amounts to report).

Form 592-F: ID Number, ID Type, First Name, MI, Last Name (or Other Name Line 1 and Other Name Line 2), Address Line 1, Address Line 2, City, State, Zip 5, Zip 4, Country, Amount Withheld by Another Entity (if there are amounts to report), Prior Payments, Foreign Prior Year Credit (if reporting such credit), and the following: Foreign Balance Due, Foreign Overpayment, Foreign Credit to Next Year, Foreign Refund, and Foreign Tax Year End.

3. Beginning with Line 3 of the file, the remaining lines of the file contain the required information for each payee. This file should have the fields as shown in Table 1 below.

Payees: Payee Num, Tax Year, ID Number, ID Type, First Name, MI, Last Name (or Other Name Line 1 and Other Name Line 2), Address Line 1, Address Line 2, City, State, Zip 5, Zip 4, Country, Income Type, Income Subject to Withholding, and Amount Withheld.

The field sizes shown are the maximum allowed and should not be padded with spaces. For CSV format, separate fields with a comma. If the file is generated using Excel, the commas will be added automatically once the file is "saved as" CSV. Do not include any additional fields, information, blank rows, or columns.

**Table 1: 592/592-F Data File Layout**

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
Payee Num	5 characters, numeric	Enter the sequential number of the payee beginning with "1." Do not number the withholding agent.
Tax Year	4 characters, numeric	Enter the 4-digit year for which the withholding was done. Each file allows only one tax year. If more than one tax year, create a separate file for each tax year.
ID Number	9 characters, numeric	Enter the taxpayer identification number of the payee. Enter only numbers – no dashes. If ID unknown, leave blank.

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
ID Type	6 characters, alpha	Enter one of the following exact terms: SSN, CaCorp, FEIN, ITIN, or TPID. <ul style="list-style-type: none"> <li>ITIN is the Individual Taxpayer Identification Number issued by the IRS to individuals. The first digit is always the number 9 and the fourth digit is either 7 or 8.</li> <li>TPID is the Taxpayer Identification Number issued by FTB.</li> </ul>
First Name <sup>1</sup>	11 characters, alpha	If the payee is an individual, enter the first name. Do not include middle names or titles (e.g., Mr., MD, etc.).
MI	1 character, alpha	If the payee is an individual, enter the middle initial.
Last Name <sup>1</sup>	17 characters, alpha	If the payee is an individual, enter the last name. Do not include titles (e.g., Mr., MD, etc.).
Other Name Line 1 <sup>1</sup>	35 characters, alphanumeric	Use when the payee is not an individual. Enter the name of the corporation, S corporation, partnership, trust, etc. Do not enter the name of a contact person or a trustee. Do not use for grantor trusts. The grantor's name is entered in the First, MI, and Last Name fields.
Other Name Line 2 <sup>1</sup>	35 characters, alphanumeric	Use only when the name of a nonindividual payee does not fit in the "Other Name Line 1" area. Do not enter the name of a contact person in this area. Enter the trustee information here if the payee is a nongrantor trust.
Address Line 1 <sup>2</sup>	30 characters, alphanumeric	Enter the street address (or post office box) of the payee.
Address Line 2 <sup>2</sup>	30 characters, alphanumeric	Use only when the street address does not fit into the "Address - Line 1" area.
City <sup>1</sup>	17 characters, alphanumeric	Enter the city of the payee.
State	2 characters, alpha	Enter the 2-letter abbreviation for the state of the payee.
Zip 5	5 characters, numeric	Enter only the first 5 digits of the U.S. zip code of the payee. Do not use for foreign addresses.
Zip 4	4 characters, numeric	Enter only the last 4 digits of the nine digit U.S.postal code (Zip + 4) of the payee. Do not use for foreign addresses.
Country	22 characters, alphanumeric	Enter the country of the payee. (Default = USA) Spell out the names of foreign countries unless it will not fit. Foreign postal codes may be entered in City or Country.
Domestic Quarter	1 character, numeric	Enter one of the following numbers to represent the quarter for which the withholding was completed: 1 (1st Quarter); 2 (2nd Quarter); 3 (3rd Quarter); or 4 (4th Quarter).
Income Type	22 characters, alpha	Enter one of the following exact terms for the type of California source income the payee received: Independent Contractor, Entertainment, Rent or Royalty, Estate, Trust, Foreign Partner, or Domestic Partner. (For California source income allocated to foreign members or distributed to domestic nonresident members of an LLC, use "Foreign Partner" or "Domestic Partner", respectively.)
Income Subject to Withholding	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of California source income subject to withholding.
Amount Withheld	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of California tax withheld.
Amount Withheld by Another Entity	13 digits (10 digits to the left of the decimal, 1 digit decimal, 2 digits to the right of the decimal), numeric	Enter the amounts previously withheld by another entity and being allocated to the payees listed, including domestic S corporation shareholders, partners, members, or beneficiaries; or foreign partners or members. If any of the amount withheld by the other entity is to be used against the tax owed by your entity do not include that amount. If there is no amount to include, then enter 0.00.

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
Prior Payments	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the prior payments for the taxable year that were sent using Form 592-A, <i>Foreign Partner or Member Quarterly Remittance Statement</i> , or any prior payments as a result of amended Forms 592 for a prior quarter. If there is no amount to include, then enter 0.00.
Foreign Prior Year Credit <sup>3</sup>	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of foreign partner or member credit carried over from the prior withholding year. If there is no amount to include, then enter 0.00.
Foreign Balance Due <sup>3</sup>	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	If the total withholding for the payees exceeds total payments (Sum of: Amount Withheld by Another Entity, Prior Payments, and Foreign Prior Year Credit), enter the balance due here. Do not include formulas in your file. If there is no amount to include, then enter 0.00.
Foreign Overpayment <sup>3</sup>	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	If the total payments (Sum of: Amount Withheld by Another Entity, Prior Payments, and Foreign Prior Year Credit) exceed the total withholding for the payees, enter the overpayment here. Do not include formulas in your file. If there is no amount to include, then enter 0.00.
Foreign Credit to Next Year <sup>3</sup>	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of the Foreign Overpayment that you want to credit to next year's Form 592-F. If there is no amount to include, then enter 0.00.
Foreign Refund <sup>3</sup>	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of the Foreign Overpayment that you want to receive as a refund (less any amount entered in Foreign Credit to Next Year). If there is no amount to include, then enter 0.00.
Foreign Tax Year End <sup>3</sup>	10 characters, numeric	Enter the ending date of the taxable year as mm/dd/yyyy.

**For more information:** Call Withholding Services and Compliance at **(888) 792-4900**.

<sup>1</sup> Special character “.” is the only acceptable character for this field.

<sup>2</sup> Special characters “/”, “-”, “#”, “.”, and “,” are the only acceptable special characters for this field.

<sup>3</sup> This field is only for withholding agents that submit a file that contains Form 592-F information.